

106TH CONGRESS
2D SESSION

H. R. 4294

To amend the Internal Revenue Code of 1986 to modify the alternative minimum tax for estates in bankruptcy.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2000

Mr. CARDIN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify the alternative minimum tax for estates in bankruptcy.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. MODIFICATION TO ALTERNATIVE MINIMUM**
4 **TAX.**

5 (a) ESTATES IN BANKRUPTCY.—Subsection (d) of
6 section 56 of the Internal Revenue Code of 1986 is amend-
7 ed by adding at the end the following new paragraph:

8 “(3) ESTATES IN BANKRUPTCY.—The 90-per-
9 cent limitation under paragraph (1)(A) of this sec-
10 tion shall not apply with respect to estates in pro-

1 ceedings under chapter 7 of title 11 of the United
2 States Code.”

3 **SEC. 2. EFFECTIVE DATE.**

4 The amendments made by this Act shall apply to tax-
5 able years ending after December 31, 1999.

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